



Value Added Tax Act 1983

1983 CHAPTER 55

Refunds

21 Refund of tax to persons constructing new homes otherwise than in the course or furtherance of any business

(1) Subject to the following provisions of this section, where tax becomes chargeable on the supply of goods to, or the importation of goods by, a person constructing a dwelling lawfully and otherwise than in the course or furtherance of any business carried on by him, and those goods—

- (a) are incorporated in the dwelling or its site, and
- (b) are of such a nature that if he were a taxable person constructing the dwelling for the purpose of granting a major interest in it he would be entitled to credit for that tax as input tax,

the Commissioners shall, on a claim made by him in that behalf, refund to him the amount of the tax so chargeable.

(2) The Commissioners shall not be required to entertain a claim for a refund of tax under this section unless the claim—

- (a) is made within such time and in such form and manner, and
- (b) contains such information, and
- (c) is accompanied by such documents, whether by way of evidence or otherwise, as the Commissioners may by regulations prescribe.

(3) In this section—

- (a) references to a dwelling include references to a garage constructed at the same time as the dwelling and intended to be occupied together with it; and
- (b) references to the construction of a dwelling do not include references to the conversion, reconstruction, alteration or enlargement of any existing building or buildings.